

Sample Fresh Market Cucumber Budget

Summary of estimated income and costs per acre for wholesale marketing.

Item	Quantity	Your Quantity	Unit	Price	Your Price	Total	Calculated Estimate
Income							
Cucumbers	450		cartons	\$19.50		\$ 8,775.00	
Variable costs							
Custom hire (1)	1		acre	\$212.20		\$212.20	
Fertilizer and lime	1		acre	\$90.80		\$90.80	
Herbicide	1		acre	\$60.70		\$60.70	
Fungicide	1		acre	\$127.92		\$127.92	
Insecticide	1		acre	\$93.47		\$93.47	
Cucumber transplants	9,450		plants	\$0.30		\$2,835.00	
Drip tape	7,260		feet	\$0.03		\$217.80	
Black plastic mulch	7,260		feet	\$0.02		\$145.20	
Marketing and advertising	450		sales	\$1.90		\$855.00	
Hand harvesting	164		hours	\$12.00		\$1,968.00	
Packing and grading	450		cartons	\$1.10		\$495.00	
Cartons (25 lb)	450		cartons	\$1.15		\$517.50	
Fuel ²	49.5		gallon	\$2.80		\$138.60	
Hourly labor	5.5		hours	\$15.00		\$82.50	
Operator labor	3.2		acre	\$17.00		\$54.40	
Repair and maintenance							
Tractors and implements ³	1		acre	\$92.48		\$92.48	
Additional inputs	1		acre				
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Interest on operating costs	1		acre	\$127.79		\$127.79	
<i>Total variable costs</i>						<i>\$8,114.36</i>	
Fixed costs							
Tractors	1		acre	\$64.59		\$64.59	
Implements ³	1		acre	\$140.79		\$140.79	
Land charge	1		acre	\$200.00		\$200.00	
Additional inputs	1		acre				
<i>Total fixed costs</i>						<i>\$405.38</i>	

Total costs	\$8,519.74
Returns over variable costs	\$660.64
Returns to management	\$255.26

These budgets are developed for one acre; however, your scale of production should be based on market considerations.

1. Custom hire expenses include soil testing, lime application, land preparation, pest scouting, and bee rental.
2. Includes fuel for tractors, implements, and irrigation pump.
3. Includes irrigation installation including operation, filter, and mainline to the drip line and is calculated to have a 7-year useful life.

You should monitor local markets and contact suppliers to determine current prices for all items contained in this sample budget.